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Extended due date is May 15, 2013

Form 990-T

Exempt Organization Business Income Tax Return

(and proxy tax under section 6033(e))

OMB No 1545-0687

For calendar year 2011 or other tax year beginning 7/01, 2011, and ending 6/30, 2012

2011

Department of the Treasury Internal Revenue Service

See separate instructions.

State or Public Inspection for 501(c)(3) Organizations Only

Form header section including: A Check box if address changed, B Exempt under section 501(c)(3), Print or Type San Diego Chamber Orchestera, D Employer identification number 95-3625786, E Unrelated business activity codes 511190, F Group exemption number, G Check organization type X 501(c) corporation.

Form section H Describe the organization's primary unrelated business activity. I During the tax year, was the corporation a subsidiary... J The books are in care of Bankruptcy Trustee Telephone number 619-668-4508

Table with 4 columns: (A) Income, (B) Expenses, (C) Net. Rows include: 1a Gross receipts or sales, 2 Cost of goods sold, 3 Gross profit, 4a Capital gain net income, 5 Income (loss) from partnerships and S corporations, 11 Advertising income (8,743), 12 Other income, 13 Total (8,743).

Table with 4 columns: (A) Income, (B) Expenses, (C) Net. Rows include: 14 Compensation of officers, directors, and trustees, 15 Salaries and wages, 16 Repairs and maintenance, 17 Bad debts, 18 Interest, 19 Taxes and licenses, 20 Charitable contributions, 21 Depreciation, 22 Less depreciation claimed, 23 Depletion, 24 Contributions to deferred compensation plans, 25 Employee benefit programs, 26 Excess exempt expenses, 27 Excess readership costs, 28 Other deductions (See Statement 1), 29 Total deductions (6,582), 30 Unrelated business taxable income before net operating loss deduction (850), 31 Net operating loss deduction, 32 Unrelated business taxable income before specific deduction (850), 33 Specific deduction (1,000), 34 Unrelated business taxable income (0).

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36 NE P

**Part III Tax Computation**

**35 Organizations Taxable as Corporations** See instructions for tax computation.  
 Controlled group members (sections 1561 and 1563) check here . See instructions and:  
**a** Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):  
 (1) \$ \_\_\_\_\_ (2) \$ \_\_\_\_\_ (3) \$ \_\_\_\_\_  
**b** Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ \_\_\_\_\_  
 (2) Additional 3% tax (not more than \$100,000) \$ \_\_\_\_\_  
**c** Income tax on the amount on line 34 35c 0.  
**36 Trusts Taxable at Trust Rates** See instructions for tax computation. Income tax on the amount on line 34 from:  Tax rate schedule or  Schedule D (Form 1041) 36  
**37 Proxy tax.** See instructions 37  
**38 Alternative minimum tax** 38  
**39 Total.** Add lines 37 and 38 to line 35c or 36, whichever applies 39 0.

**Part IV Tax and Payments**

**40a Foreign tax credit** (corporations attach Form 1118; trusts attach Form 1116) 40a  
**b Other credits** (see instructions) 40b  
**c General business credit.** Attach Form 3800 (see instructions) 40c  
**d Credit for prior year minimum tax** (attach Form 8801 or 8827). 40d  
**e Total credits.** Add lines 40a through 40d 40e 0.  
**41 Subtract line 40e from line 39** 41 0.  
**42 Other taxes.** Check if from:  Form 4255  Form 8611  Form 8697  Form 8866  
 Other (attach schedule) 42  
**43 Total tax.** Add lines 41 and 42. 43 0.  
**44a Payments:** A 2010 overpayment credited to 2011. 44a  
**b 2011 estimated tax payments** 44b  
**c Tax deposited with Form 8868** 44c  
**d Foreign organizations: Tax paid or withheld at source** (see instructions) 44d  
**e Backup withholding** (see instructions) 44e  
**f Credit for small employer health insurance premiums** (Attach Form 8941) 44f  
**g Other credits and payments:**  Form 2439  Form 4136  Other \_\_\_\_\_ Total 44g  
**45 Total payments.** Add lines 44a through 44g 45 0.  
**46 Estimated tax penalty** (see instructions). Check if Form 2220 is attached  46  
**47 Tax due.** If line 45 is less than the total of lines 43 and 46, enter amount owed 47  
**48 Overpayment.** If line 45 is larger than the total of lines 43 and 46, enter amount overpaid 48  
**49 Enter the amount of line 48 you want:** Credited to 2012 estimated tax  Refunded  49

**Part V Statements Regarding Certain Activities and Other Information** (see instructions)

**1** At any time during the 2011 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1 Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here Yes No  
X  
**2** During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file. Yes No  
X  
**3** Enter the amount of tax-exempt interest received or accrued during the tax year \$ 0.

**Schedule A - Cost of Goods Sold.** Enter method of inventory valuation

1 Inventory at beginning of year . . . . .	1	6 Inventory at end of year	6
2 Purchases	2	7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2.	7
3 Cost of labor	3		
4a Additional section 263A costs (attach schedule)	4a		
b Other costs (attach sch)	4b		
5 Total. Add lines 1 through 4b	5	8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes No X

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>		Date	3/11/13	Bankruptcy Trustee	Title	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No														
	<table border="1" style="width:100%"> <tr> <td style="width:30%; text-align:center">PnnT/Type preparer's name R. Dean Johnson, CPA</td> <td style="width:20%; text-align:center">Preparer's signature </td> <td style="width:10%; text-align:center">Date 3/11/13</td> <td style="width:10%; text-align:center">Check <input checked="" type="checkbox"/> if self-employed</td> <td style="width:30%; text-align:center">PTIN P01351893</td> </tr> <tr> <td colspan="3">Firm's name <input checked="" type="checkbox"/> R. Dean Johnson, CPA</td> <td colspan="2">Firm's EIN <input checked="" type="checkbox"/> 33-0408004</td> </tr> <tr> <td colspan="3">Firm's address <input checked="" type="checkbox"/> 7801 Mission Center Court, Suite 200 San Diego, CA 92108</td> <td colspan="2">Phone no 619-543-1491</td> </tr> </table>						PnnT/Type preparer's name R. Dean Johnson, CPA	Preparer's signature 	Date 3/11/13	Check <input checked="" type="checkbox"/> if self-employed	PTIN P01351893	Firm's name <input checked="" type="checkbox"/> R. Dean Johnson, CPA			Firm's EIN <input checked="" type="checkbox"/> 33-0408004		Firm's address <input checked="" type="checkbox"/> 7801 Mission Center Court, Suite 200 San Diego, CA 92108			Phone no 619-543-1491
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Firm's address <input checked="" type="checkbox"/> 7801 Mission Center Court, Suite 200 San Diego, CA 92108			Phone no 619-543-1491																	

**Schedule C – Rent Income (From Real Property and Personal Property Leased With Real Property)** (see instructions)

1 Description of property		
(1)		
(2)		
(3)		
(4)		
2 Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	
(1)		
(2)		
(3)		
(4)		
Total	Total	
<b>(c) Total income.</b> Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ▶		<b>(b) Total deductions.</b> Enter here and on page 1, Part I, line 6, column (B) ▶

**Schedule E – Unrelated Debt-Financed Income** (see instructions)

1 Description of debt-financed property	2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property		
		(a) Straight line depreciation (attach sch)	(b) Other deductions (attach schedule)	
(1)				
(2)				
(3)				
(4)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Column 4 divided by column 5	7 Gross income reportable (column 2 x column 6)	8 Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
<b>Totals</b> ▶			Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).
<b>Total dividends-received deductions</b> included in column 8 ▶				

**Schedule F – Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1 Name of controlled organization	2 Employer identification number	Exempt Controlled Organizations				6 Deductions directly connected with income in column 5
		3 Net unrelated income (loss) (see instructions)	4 Total of specified payments made	5 Part of column 4 that is included in the controlling organization's gross income		
(1)						
(2)						
(3)						
(4)						
Nonexempt Controlled Organizations						
7 Taxable Income	8 Net unrelated income (loss) (see instructions)	9 Total of specified payments made	10 Part of column 9 that is included in the controlling organization's gross income	11 Deductions directly connected with income in column 10		
(1)						
(2)						
(3)						
(4)						
<b>Totals</b>			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).		

**Schedule G – Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1 Description of income	2 Amount of income	3 Deductions directly connected (attach schedule)	4 Set-asides (attach schedule)	5 Total deductions and set-asides (column 3 plus column 4)
(1)				
(2)				
(3)				
(4)				
<b>Totals</b>	Enter here and on page 1, Part I, line 9, column (A).			Enter here and on page 1, Part I, line 9, column (B).

**Schedule I – Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1 Description of exploited activity	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute columns 5 through 7.	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expenses (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
<b>Totals</b>	Enter here and on page 1, Part I, line 10, column (A).	Enter here and on page 1, Part I, line 10, column (B).				Enter here and on page 1, Part II, line 26

**Schedule J – Advertising Income** (See instructions.)

**Part I Income From Periodicals Reported on a Consolidated Basis**

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (column 2 minus column 3). If a gain, compute columns 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals (carry to Part II, line (5))</b>						

**Part II Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (column 2 minus column 3). If a gain, compute columns 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) Program Ads	8,743.	1,311.	7,432.			
(2)						
(3)						
(4)						
(5) Totals from Part I	Enter here and on page 1, Part I, line 11, column (A).	Enter here and on page 1, Part I, line 11, column (B).				Enter here and on page 1, Part II, line 27.
<b>Totals, Part II (lines 1-5)</b>	8,743.	1,311.				

**Schedule K – Compensation of Officers, Directors, and Trustees** (see instructions)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
		%	
		%	
		%	
		%	
<b>Total.</b> Enter here and on page 1, Part II, line 14			

2011

Federal Statements

Page 1

Client 33004

San Diego Chamber Orchestera  
Orchestra Nova San Diego Bkrptcy Estate

95-3625786

3/07/13

03 53PM

Statement 1  
Form 990-T, Part II, Line 28  
Other Deductions

Expenses related to advertising	..	..	.	Total	\$	6,582.
					\$	<u>6,582.</u>

Re: The San Diego Chamber Orchestra Bankruptcy Estate  
EIN: 95-3625786  
Bankruptcy Case No. 12-16101-LT7  
Income Tax Return: June 30, 2012

GENERAL STATEMENT

This Bankruptcy Estate was created on December 7, 2012 when the tax exempt organization taxpayer filed for protection under Chapter 7 of Title 11 of the United States Bankruptcy Code. Mr. Richard Kipperman was appointed to serve as the Bankruptcy Trustee and has caused this return to be filed.

The income expenses reflected on this tax return came from financial statements provided by the debtor. The records, at times, are not sufficient to provide all of the detail requested in this return. Accordingly, assumptions were sometimes made that appeared reasonable in order to complete the return as much as possible. This was particularly true with allocating income and expenses to the various functions as requested by the tax forms where it was necessary to use ratios reflected on past tax returns. The information about the organization's officers, directors, etc has been assumed to be the same as in past years. Details about contributors were mostly missing but what little information located in the records has been included on this return.

It appears that a June 30, 2013 return or short period return will be required, accordingly, this is not a final return.

## Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only Part I and check this box
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II on page 2 of this form.

*Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.*

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal-Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

**Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).**

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only

*All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns*

Enter filer's identifying number, see instructions

Type of print	Name of exempt organization or other filer, see instructions <b>SAN DIEGO CHAMBER ORCHESTRA DBA ORCHESTRA NOVA SAN DIEGO</b>	Employer identification number (EIN) or
	Number, street, and room or suite number. If a P.O. box, see instructions. <b>11772 SORRENTO VALLEY ROAD #212</b>	<input checked="" type="checkbox"/> <b>95-3625786</b>
File by the due date for filing your return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>SAN DIEGO, CA 92121</b>	Social security number (SSN)

Enter the Return code for the return that this application is for. (file a separate application for each return)  **07**

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

• The books are in the care of ▶ BEVERLY LAMBERT

Telephone No. ▶ 858-350-0290

FAX No. ▶ \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 5/15, 20 13, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶  calendar year 20 \_\_\_\_ or
- ▶  tax year beginning 7/01, 20 11, and ending 6/30, 20 12.

2 If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	3a	\$	0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	3c	\$	0.

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

BAA For Paperwork Reduction Act Notice, see Instructions.